

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

53 Valley
0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,194,930.57	3,183,458.57	0.00	11,472.00	0.00	0.00
21XX Support Services - Students	183,638.04	183,638.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,553.46	60,553.46	0.00	0.00	0.00	0.00
222X Educational Media Services	212,316.10	212,316.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,794.41	136,794.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	365,072.76	365,072.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,729.20	0.00	79,729.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	780,387.28	776,795.48	0.00	3,591.80	0.00	0.00
27XX Student Transportation Services	327,273.37	217,871.37	0.00	109,402.00	0.00	0.00
31XX Food Services	254,115.95	254,115.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,971.01	32,971.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	131,494.91	131,494.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	22,086.00	22,086.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	5,781,363.06	5,577,168.06	79,729.20	124,465.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,781,363.06					
Line A	Preliminary Indirect Cost Rate [C divided by B] 79,729.20/5,577,168.06		1.43%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**53 Valley
0927 Frazer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	912,128.76	912,128.76	0.00	0.00	0.00	0.00
222X Educational Media Services	13,540.05	13,540.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,358.48	159,358.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,270.83	104,270.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,605.38	0.00	1,605.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,181.72	143,181.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	15,311.35	15,311.35	0.00	0.00	0.00	0.00
31XX Food Services	106,470.06	106,470.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,050.56	23,050.56	0.00	0.00	0.00	0.00
Totals	1,478,917.19	1,477,311.81	1,605.38	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,478,917.19					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,605.38/1,477,311.81		0.11%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**53 Valley
0928 Frazer H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	423,061.75	423,061.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	900.25	900.25	0.00	0.00	0.00	0.00
222X Educational Media Services	15,604.93	15,604.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,396.41	143,396.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,319.04	0.00	1,319.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	154,627.00	154,627.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,349.78	15,841.18	0.00	13,508.60	0.00	0.00
31XX Food Services	3,403.49	3,403.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,657.90	4,657.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,114.34	28,114.34	0.00	0.00	0.00	0.00
Totals	804,434.89	789,607.25	1,319.04	13,508.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	804,434.89					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,319.04/789,607.25		0.17%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**53 Valley
0932 Hinsdale Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	381,854.17	381,854.17	0.00	0.00	0.00	0.00
222X Educational Media Services	1,511.79	1,511.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,674.47	66,078.31	0.00	19,596.16	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,458.46	66,458.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,401.14	42,783.08	0.00	7,618.06	0.00	0.00
31XX Food Services	64,142.79	60,290.79	0.00	3,852.00	0.00	0.00
34XX Extracurricular - Activities	2,464.34	2,464.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,853.31	5,853.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,146.97	0.00	XXXXXXXXXX	16,146.97	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,133.47	1,133.47	XXXXXXXXXX	0.00	0.00	0.00
Totals	675,640.91	628,427.72	0.00	47,213.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	675,640.91					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/628,427.72		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**53 Valley
0933 Hinsdale H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	287,858.66	287,858.66	0.00	0.00	0.00	0.00
222X Educational Media Services	981.69	981.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,645.39	66,049.23	0.00	19,596.16	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,616.42	72,616.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,976.79	44,408.34	0.00	5,568.45	0.00	0.00
31XX Food Services	6,436.35	2,584.35	0.00	3,852.00	0.00	0.00
34XX Extracurricular - Activities	6,844.81	6,844.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,975.88	12,975.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,741.17	0.00	XXXXXXXXXX	51,741.17	0.00	0.00
62XX Resources Transferred to Other School Districts or	499.27	499.27	XXXXXXXXXX	0.00	0.00	0.00
Totals	575,576.43	494,818.65	0.00	80,757.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	575,576.43					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/494,818.65		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

53 Valley
0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	516,616.65	516,616.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,813.98	13,813.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,763.76	11,763.76	0.00	0.00	0.00	0.00
222X Educational Media Services	38,219.64	38,219.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,807.93	110,807.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,837.97	0.00	42,276.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,580.61	141,580.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	150,193.77	74,110.77	0.00	76,083.00	0.00	0.00
31XX Food Services	62,037.35	62,037.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,591.56	8,591.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,410.63	22,410.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,205.50	3,205.50	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,128,079.35	1,003,158.38	42,276.41	76,083.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,128,079.35					
Line A	Preliminary Indirect Cost Rate [C divided by B] 42,276.41/1,003,158.38		4.21%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

53 Valley
0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	773,764.32	772,012.87	0.00	1,751.45	0.00	0.00
21XX Support Services - Students	11,078.82	11,078.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,848.79	4,848.79	0.00	0.00	0.00	0.00
222X Educational Media Services	24,627.47	24,627.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,636.72	76,636.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,055.57	39,055.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,262.03	0.00	74,197.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,870.10	173,870.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,528.42	37,528.42	0.00	0.00	0.00	0.00
31XX Food Services	67,143.00	66,044.00	0.00	1,099.00	0.00	0.00
34XX Extracurricular - Activities	22,661.32	22,661.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,598.94	30,598.94	0.00	0.00	0.00	0.00
Totals	1,348,075.50	1,258,963.02	74,197.28	2,850.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,348,075.50					
Line A	Preliminary Indirect Cost Rate [C divided by B] 74,197.28/1,258,963.02		5.89%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (6.68%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**53 Valley
0941 Lustre Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	156,750.36	156,750.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	472.28	472.28	0.00	0.00	0.00	0.00
222X Educational Media Services	1,400.25	1,400.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,373.34	23,373.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,427.48	21,427.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,069.35	44,145.70	0.00	43,923.65	0.00	0.00
31XX Food Services	20,887.89	20,887.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,747.88	4,747.88	0.00	0.00	0.00	0.00
Totals	317,128.83	273,205.18	0.00	43,923.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	317,128.83					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/273,205.18		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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